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# Literature and insights Editorial

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## Strange counting

### Introduction

Wilfred Owen (1893-1918) was the author of some of the best known poems of the First World War. He was killed in France on 4 November 1918, a week before the Armistice. In one of his last letters to his mother, Susan, he wrote from Scarborough, an English seaside resort: "I wish the Bosche (Germans) would have the pluck to come right in & make a clean sweep of the Pleasure Boats, and the promenaders on the Spa, and all the stinking Leeds & Bradford-profiteers now reading *John Bull* on Scarborough Sands" (Owen, 1918/1967). His remark harked back to the bombardment of Scarborough by German naval vessels in December 1914, when 18 civilians were killed (Marsay, n.d.). However, probably unknown to Owen, Chartered Accountants had been recruited by the Ministry of Munitions to control profiteering by suppliers to the armed forces (Armstrong, 1987; Loft, 1986; Marriner, 1980; Walker, 2017).

The sonnet form, traditionally consisting of 14 lines in iambic pentameter arranged in three quatrains and a final couplet, was used several times by Owen. At least two of his sonnets employed the Shakespearean version (i.e. using the *abab*, etc., rhyming scheme)[1], which is the form used here, but with a change to the final couplet, which is not in iambic pentameter. Instead, taking the famous phrase of Horace's, "Dulce et decorum est pro patria mori[2]", the first part of which was used by Owen as the title for one of his most famous poems[3], the word "mori" (to die) is here replaced with "numerare" (to count). The end of this poem thus echoes not only the title of Owen's poem but also the motto of the Institute of Chartered Accountants in England and Wales, "Recte Numerare", which may be rendered "to reckon or count rightly".

## The poem

The Western Front: some shell-shocked ground is gained;  
But trenches taken come at heavy cost.  
What profit from the doomed youth, killed or maimed?  
The ordered rows of crosses count the lost.

A sea front: fact'ry owners promenade,  
Their children gather shells upon the sand;  
While labour in the mills works long and hard  
And profits grow as output meets demand.

The home front: the accountants do their share.  
(They also serve who only keep the score.)  
Are profiteers in check, the margins fair?  
Forget the pity; fix the price of war.

Dulce et decorum est  
Pro patria numerare

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**Notes**

1. "With an Identity Disc" and "Anthem for Doomed Youth".
2. It may be translated "it is a sweet and honorable thing to die for one's country".
3. "Dulce et Decorum Est".

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